

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

IN RE:

LISA M. HAHN
Debtor/Appellant

**Case No. 12-cv-13247-VAR
Bankruptcy Appeal
HON. VICTORIA A. ROBERTS**

**MOTION AND BRIEF IN SUPPORT OF MOTION
FOR RECONSIDERATION OR REHEARING**

The Order entered by this Court affirming the Bankruptcy Court's Order correctly summarizes the background of this matter. Appellant filed Schedules in the Bankruptcy Court exempting certain property, to which exemptions the Chapter 7 Trustee filed Objections. The Bankruptcy Court granted the Objections following a Motion for Reconsideration on the issue.

Appellant filed this appeal seeking review of the Order Granting Trustee's Objection to Exemptions. The Order entered by this Court on November 26, 2012 appears to review the Order Denying [Debtor's] Motion for Reconsideration.

The substantive issues raised by Appellant relate directly to the exemptions asserted by the Debtor and whether those exemptions should be allowed. The Order by this Court does not address that issue, but instead affirms the Bankruptcy Court's Order denying reconsideration.

Appellant request this Court reconsider its Order of November 26, 2012 and review the substantive issues of the exemption, as briefed by both parties.

BRIEF IN SUPPORT OF MOTION FOR RECONSIDERATION

E.D. Mich. LR 7.1(h) governs Motions for Rehearing or Reconsideration. It is understood that, generally speaking, “the court will not grant motions for hearing or reconsideration that merely present the same issues ruled upon by the court, either expressly or by reasonable implication.”

The issues presented in the Appellant’s Brief were as follows:

- I. Did the Bankruptcy Court err in denying the exemption because the Trustee failed to establish elements of 11 U.S.C. § 522(a)(4)(A), as a favorable determination was never made part of the record?
- II. Did the Bankruptcy Court err in denying the exemption because of its interpretation as to the intent of a provision between the Debtor and the administrator of the Debtor’s IRA accounts?

This Motion for Reconsideration should be granted because this court did not make a ruling on the issues presented in the briefs filed by the parties relating to an Order Granting Exemptions.

On review of the file, appellant realized that the Notice of Appeal references the bankruptcy court’s Order Denying Reconsideration; however, Appellant’s counsel was instructed by the clerk of the court that the date of the last order of the bankruptcy court was to be inserted, even if the last order was on reconsideration.

Concurrence in this Motion was sought and denied by Appellee.

WHEREFORE, Appellant requests this court to reverse the November 26, 2012, Opinion and rule on the relevant order, or in the alternative allow Appellant an opportunity to amend the Notice of Appeal to correct the date so that the actual issues may be pursued by the parties and ruled upon by this Court.

Respectfully,

By: /s/ Matthew W. Frank
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Dated: December 10, 2012

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CERTIFICATE OF SERVICE

I hereby certify that on December 10, 2012, I caused to be filed Appellant's Motion for Reconsideration or Rehearing with the Clerk of the Court using the ECF system which will send notification to all parties of record requesting notice.

Respectfully,

By: /s/ Matthew W. Frank
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December 10, 2012